

**REQUIRED  
SUPPLEMENTAL INFORMATION**

**FOND DU LAC COUNTY, WISCONSIN**

Schedule of Funding Progress  
Other Post-Employment Benefit Plan  
December 31, 2011

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age Normal	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
9/30/2008	\$ -	\$ 7,202,138	0.00%	\$ 7,202,138	\$ 40,996,675	17.57%
1/1/2010	\$ -	\$ 4,245,879	0.00%	\$ 4,245,879	\$ 36,871,794	11.52%

The County implemented GASB Statement No. 45 for the fiscal year ended December 31, 2008. Information for prior years is not available.

The reduction in the Actuarial Accrued Liability and the Unfunded Actuarial Accrued Liability between the 2008 and 2010 actuarial valuations is due in part to the decrease in the number of active employees and also the decrease in the number of retirees (non-Medicare eligible) that participate in the plan.

**FOND DU LAC COUNTY, WISCONSIN**

## Schedule of Employer Contributions

## Other Post-Employment Benefit Plan

December 31, 2011

Year Ended December 31,	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2008	\$ 201,000	\$ 829,699	24.23%
2009	\$ 226,000	\$ 876,182	25.79%
2010	\$ 117,364	\$ 537,032	21.85%
2011	\$ 123,964	\$ 537,032	23.08%

The County implemented GASB Statement No. 45 for the fiscal year ended December 31, 2008. Information for prior years is not available.